JOHN M. SANTAMARIA

October 20, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 11.30 weeks at \$1692.31 or \$19,123.11, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to three (4) weeks of vacation pay, \$6,769.24.

Also 9 months of Cobra at (\$25.14 dental per pay) for 18 pay periods or \$452.52.

This brings the total owed to me from International Paper to:

 Salary
 \$19,123.11

 Vacation
 \$6,769.24

 Cobra
 \$452.52

 Total
 \$26,344.87

Sincerely,

John M Santamaria

Cc:

Murdock, Goldenberg, Schneider & Groh

Exhibit A to Class Notice

John M. Santamaria

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

Weekly Pay	Years of Service	Age at February 9, 2001 Termination	Weeks of Severance
\$1,692.31	1.30	58	11.30

Your #828 Severance Pay Amount: \$19,123.11

Dear Ms Barger;
The above is incorrect due to vacation time not being included as stated under section 7.1, "earned but unused vacation."

In my care the amount of vacation to be included is four (4) weeks.

The severance would therefore become \$25,892.34 (15,30 weeks at \$1,692,31 per week).

Respectfully, John Santamaria

Mundock Goldenberg Schneider & Groh LPA



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. John M. Santamaria 18 Sherwood Court, Box 676 Holmdel, NJ 07733

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Santamaria:

We are in receipt of your letter dated 10/16/2003, in which you guestion your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

LAWRENCE W. SCHINDLER

October 13, 2003

Sharon Barger International Paper 6400 Poplar Ave. Memphis, Tennessee 38197

Dear Ms. Barger,

I am writing in regard to the court ordered notice that I received dealing with my rights to severance benefits due to the termination of my employment by International Paper dated September 24, 2003. In attachment A of this notice it say that I am eligible for 42.28 weeks of severance. While this calculation is correct based on the 23.64 years of service, I feel that I am due an additional 5 weeks of severance pay based on paragraph 7.1 of policy #828. I earned 5 weeks of vacation in the year 2000 which I did not take in the year 2001 prior to my termination from International Paper. Thus, I feel that my appropriate weeks of severance eligibility should be 47.28 weeks. Please respond to my request within the allotted 20 days after your receipt of this letter.

Sincerely,

Lawrence W. Schindler

23 Tabor Ln.

Hamilton, OH 45013

S.S. # 273-46-3686

CC: Theresa L. Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Lawrence W. Schindler 23 Tabor Lane Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Schindler:

We are in receipt of your letter dated 10/16/2003, in which you question your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

BRYAN SICKING

Bryan T. Sicking 4874 Hunt Road #204 Cincinnati, Ohio 45242 513.984.3790

October 12, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, TN 38197

Dear Sharon Barger,

I received a court ordered Notice of September 24, 2003 from U.S. District Court Judge Sandra S. Beckwith regarding case No. C-1-01-109, Dalesandro, et al. v. The International Paper Company. This notice requires that I, as a member of the class action lawsuit, inform you of any errors in the calculation of my severance package from Policy # 828.

Exhibit A to Class Notice does have the correct weekly pay amount of \$961.54. However, there are several calculation errors and omissions from Policy #828 that makes my calculated severance amount of \$10,269.25 incorrect. Exhibit A states that my weeks of severance to be 10.68. This value does not include all benefits clearly stated in the entire #828 package that I am eligible for.

Under Section 4 of Policy #828 I am entitled to 9 months of Cobra medical and dental coverage. COBRA payroll deduction was offered at \$22.95 per pay for medical and \$11.22 per pay for dental. Over 18 pay periods this amounts to \$615.06.

Under Section 7.1 of Policy #828 I am entitled to two (2) weeks of unused vacation pay, or \$1,923.08

Lastly my calculated years of service are incorrect. Exhibit A shows that I had accumulated 0.68 years of service at the time the severance should have been issued. While I was in college I participated in a co-op program through Miami University's Paper Science department. From January 1998 through August 1998, I worked 40 hours per week as a process engineer co-op at Champion International's B Street facility in Hamilton, OH. When I was hired full time by Champion International in June 2000, this 8-month co-op time counted toward my years of service with the company. Therefore my correct years of service should be 0.68 + 0.66, totaling 1.34 years of service.

Therefore Exhibit A to Class Notice should reflect the following for 13.34 weeks:

Salary

\$10903.86

Vacation

\$1,923.08

Cobra

\$615.06

Total

\$13,442.00

Sincerely,

Bryan Sicking

INTERNATIONAL PAPER

International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

September 8, 2004

Bryan T. Sicking 4874 Hunt Road #204 Cincinnati, Ohio 45242

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Sicking,

We are in receipt of your letter dated October 12, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay and reimbursement for COBRA coverage. The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed which reflects your co-op service.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

/slb

Encl.

CC: File

ESTIMATED SEVERANCE PLAN STATEMENT POLICY 828

BRYAN SICKING

268-72-1307

HAMILTON, OH

PREM PAPERS MILL OP

002HAOH

HIRE DATE:

10/23/99

TERMINATION DATE:

02/09/01

WEEKLY PAY:

\$961.54

YEARS OF SERVICE: 1.30

WEEKS OF SEVERANCE: 11.30

SEVERANCE PAY:

\$10,865.41

OR, IF GREATER,

IP YEARS OF SERVICE:

IP SEVERENCE WEEKS:

4.00

IP SEVERANCE PAY:

\$3,846.16

THIS ESTIMATE WAS BASED ON THE DEMOGRAPHIC INFORMATION ABOVE AND THE WEEKS OF SEVERANCE WERE BASED ON YOUR LAST DATE OF HIRE WITH THE COMPANY. IF YOU HAVE ADDITONAL SERVICE THAT MAY BE USED IN THE SEVERANCE CALCULATION, PLEASE SEE YOUR HUMAN RESOURCES REPRESENTATIVE

SUZANNE SLONEKER

October 21, 2003

VIA CERTIFIED MAIL

Ms. Sharon Barger International Paper 6400 Poplar Avenue Memphis, TN 38197

Re: Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we, the individual members, are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number, 13.82 weeks at \$940.39, or \$12,996.19, however you left off a pertinent benefit that was part of the entire 828 package that I am eligible for; that being vacation pay.

I am entitled to two (2) weeks of vacation pay, \$1880.78

This brings the total owed to me from International Paper to:

Salary

\$12,996.19

Vacation

\$ 1,880.78

Total

\$14,876.97

Sincerely,

Suzanne Sloneker

Class Member

6238 Chablis Drive

Liberty Township, OH 45011

cc: Murdock, Goldenberg, Schneider & Groh, LPA



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Ms. Suzanne Sloneker 6238 Chablis Drive Hamilton, OH 45011

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Sloneker:

We are in receipt of your letter dated 10/24/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers. Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

KAREN SPEARS

October 16, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 13.21 weeks at \$565.39 or \$7468.81, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to two (2) weeks of vacation pay, \$1,130.78.

Also 9 months of Cobra at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary...

\$7,468.81

Vacation

\$1,130.78

Cobra

\$2,173.86

Total

\$10,773.45

Sincerely,

Karen Spears

Karen Spears

Cc:

Murdock, Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Ms. Karen Spears 2648 Redford Dr. Cincinnati, OH 45231

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Spears:

We are in receipt of your letter dated 10/17/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

MATTHEW D. STEVENS

October 14, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 5.57 weeks at \$ 1,336.54 or \$20,809.93, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay.

I am entitled to three (3) weeks of vacation pay, \$4,009.62.

This brings the total owed to me from International Paper to:

Salary

\$20,809.93

Vacation

\$4,009.62

Total

\$24,819.55

Sincerely,

Matthew D. Stevens

Murdock, Goldenberg, Schneider & Groh



Document 73-11

International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Matthew D. Stevens 6455 Lakerun Ct. Hamilton, OH 45011-7181

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Stevens:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill. the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

PATRICIA STORTON

Patricia A Storton 228 Golfview Dr Maggie Valley, NC 28751 828-926-0432 HM 828-646-3128 WK

October 31, 2003

Sharon Barger

I disagree with the severance benefits calculation for case no. C-1-01-109 (Dalesandro, et al. v. The International Paper Company) for Patricia Storton. The calculation of 11.75 weeks doesn't include my 3 weeks of vacation. The total amount should be 14.75 weeks under policy #828.

Attached is a copy of the original severance calculation, that doesn't include the 3 weeks of vacation.

The new severance amount is \$23,458.52.

I also worked for International Paper from August 1986 through May 1999 (12.75 years). I don't know if I can bridge the years I previously worked at IP with the 1.75 years I worked at Champion (Hamilton) since I was shortly re-employed by International Paper when they purchased Champion.

Please review and send me a written reply. Thank you for your time.

Sincerely,

Patricia Storton

Exhibit A to Class Notice

Patricia A. Storton

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

Years of Service

Age at February 9, 2001
Termination

Weeks of Severance

1.75

46

11.75

Severance Pay Amount: \$18,687.09



Document 73-11

International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Patricia Storton 228 Golfview Drive Maggie Valley, NC 28751

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Storton,

We are in receipt of your letter dated October 31, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan"). The following will explain the results of our research.

Severance benefits are calculated by using earnings and credited service as defined by the Plan. Section 1.4 defines Credited Service as "an Eligible Employee's period of employment with the Company..." Section 1.3 of the Plan defines Company as, "Champion International Corporation prior to the Merger (including it's United states subsidiaries), and after the Merger Company is the corporation that survives the Merger."

By definition, only your years of Champion service can be used in a calculation of estimated benefits under the Plan. Your request to have your prior years of service with International Paper combined with your Champion years in the calculation of your estimated severance from the Plan is denied.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

/slb

CC: File

HUGH D. THOMAS

RECEIVED

OCT 1.3 2003

BENEFITS ADM.

Hugh D. Thomas 2530 W. Columbus Dr. Hamilton, Oh. 45013 October 7, 2003

Sharon Barger International Paper 6400 Poplar ave Memphia, Tennersee 38197

Dear Ms. Barger, In addition to the claim that has been awarded in the case Dalesando, et al. V. The International Paper Company (case C-1-01-109), now in appeal, I am formally requesting that vacation line due to me also be added to this award. as I had no Cobra expenses I am not claiming Cobra reimbursement.

Sincerely Hugh D. Thomas



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Hugh D Thomas 2530 W. Columbus Drive Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Thomas:

We are in receipt of your letter dated 10/13/2003, in which you question your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers. Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

TIMOTHY W. THOMPSON

TIMOTHY W. THOMPSON 429 BRANDHAM WAY DOWNINGTOWN, PA 19335

RECEIVED

OCT 15 2003

BENEFITS ADM.

Ostober 10 (003)

Ms. Sharon Barger International Paper 6400 Poplar Avenue Momphis. 18, 38197

Dalesandro, et al. v. The International Paper Company
Case No. C-1-01-109

S. District Court, Southern District of Ohio

Dear Ms. Barger:

The horse that an error was made in the calculation of my severance pay under Policy #8.78. In this calculation I am not credited with prior years of service with Champion International Corporation – June, 1973 to August, 1982 – 9.17 years. Thus bringing total years of service to 10.71 years.

taking this additional service time into account, I am also eligible for the enhanced monthly pension benefits provided under the "Flex Six" amendments to the Champion Salarred Retirement Plan #001.

Sincords

Linuthy W. Thompson

Page 30 of 62

May 6, 2004

Timothy W. Thompson 429 Brandham Way Downington, PA 19335

Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Thompson,

We are in receipt of your letter dated October 10, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan"). The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed.

In your letter you also indicate if the additional service is included for severance, you would also be entitled to the pension enhancement under the Plan, Flex 6. Section 3 of the Plan states that an Eligible Employee's pension benefit from the Retirement Plan can be enhanced if they have attained age 49 at their termination date and their age and years of service equal at least 59. Although your previous period of employment is includable for the calculation of severance, it is not included under the pension plan.

Records indicate that at the time of your termination in 1982, participants must have at least 10 years of service to be considered vested in a non-forfeitable right to a pension benefit. At the time of your termination, you did not have the required 10 vears of service and, therefore, was not vested under the plan.

Timothy Thompson May 6, 2004 Page 2

The plan does have provisions for breaks in service. The Champion International Salaried Employees Summary Plan Description (SPD) states that non-vested employees with a break in service between January 1, 1976 through December 31, 1984, can retain their previous years of vesting and credited service if the length of time away was less than their years of service prior to the break. Unfortunately, your period of time away was greater than your period of employment and cannot be included with your years of service from your second period of employment.

Document 73-11

For the reasons stated above, it is my determination that you were not eligible for the Pension Enhancement under the Plan and your request is denied.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

/slb

CC: File

ESTIMATED SEVERANCE PLAN STATEMENT POLICY 828

TIMOTHY W. THOMPSON

273-50-6734

HAMILTON, OH

PREMIUM PAPER SALES

002HAOH

HIRE DATE:

05/10/90

TERMINATION DATE:

02/09/01

WEEKLY PAY:

\$1,661.54

YEARS OF SERVICE:

10.75

WEEKS OF SEVERANCE:

20.75

SEVERANCE PAY:

\$34,476.96

OR, IF GREATER,

IP YEARS OF SERVICE:

11

IP SEVERENCE WEEKS:

22.00

IP SEVERANCE PAY:

\$36,553.88

THIS ESTIMATE WAS BASED ON THE DEMOGRAPHIC INFORMATION ABOVE AND THE WEEKS OF SEVERANCE WERE BASED ON YOUR LAST DATE OF HIRE WITH THE COMPANY. IF YOU HAVE ADDITIONAL SERVICE THAT MAY BE USED IN THE SEVERANCE CALCULATION, PLEASE SEE YOUR HUMAN RESOURCES REPRESENTATIVE

06/27/04

JON TRUSTER

r 14, 2003

Burger Monal Paper opiar Avenue III. Tennessee 38197

> Dalesandro, vs International Paper Case No. C-1-01-109 US District Court, Southern District of Ohio

Ma Barger:

sponse to the court ordered Notice of September 24, 2003, we the individual are to notify you in writing of discrepancies in the calculation of our severance med severance benefits of Severance Policy 828.

did indeed calculate my weeks of service and weekly pay correctly. That number is weeks at \$ 1409.72 or \$52864.50; however you left off other pertinent benefits that part of the entire 828 package that I am eligible for, that being vacation pay and 9 the of COBRA coverage.

entitled to five (5) weeks of vacation pay, \$7048.60.

months of Cobra at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods 173.86.

brings the total owed to me from International Paper to:

Salary

\$52864.50

Vacation

\$7048.60

Cobra

Total

Truster

\$2173.86

\$62086.96

durdock, Goldenberg, Schneider & Groh



Document 73-11

International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Jonathon H. Truster 6645 Cotton Run Road Middletown, OH 45042

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Truster:

We are in receipt of your letter dated 10/16/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill. the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

CHARLES E. VON BARGEN

Charles E. von Bargen 4603 Beechknoll Lane Liberty Township, Ohio 45011

Phone: 513-868-0807

RECEIVED

OCT 13 2003

BENEFITS ADM.

October 7, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis Tennessee 38197

Dear Ms. Barger,

I have received a Court Ordered Notice from Murdock, Goldenberg, Schneider and Groh, LPA concerning my rights to severance benefits due to the termination of my employment by International Paper Company.

The Exhibit A of this notice (attached) which I understand was provided by International Paper in regard to my personal severance pay calculation in accordance with Judge Bockwiths's ruling is incorrect.

As a "non-represented regular salaried employee of the Company" terminated without cause I am entitled to under "Summary Plan Description - Champion International Corporation Reorganization Severance Policy #828" the following severance benefits:

BENEFIT	WEEKS
ton (10) weeks regular earnings	10 weeks
One week's earnings for each year of Credited Service	20.42 weeks
One week's earnings for each year of Credited Service over fifteen (15) years	5.42 weeks
live weeks earned but unused vacation earned during the year 2000	5 weeks
TOTAL NUMBER OF WEEKS	40.84 weeks
Payment of continuation of medical and dental benefits under COBRA tor the period until Smart Papers LLC arranged for medical and dental benefits. COBRA Medical \$573.75. COBRA Dental \$248.88	\$ 822.63

My annual salary when terminated was \$80,000/year which equates to \$1,538.47/week.

My years of Credited Service from my original hire date with Champion International Corporation on September 8, 1980 until my termination on February 9, 2001 was **20.42** years. Thad received my <u>20 Year Service Award</u> in September 2000 just prior to my termination.

the comes to a total of \$63,653.75 which includes 40.84 weeks of pay at a rate of \$1,538.47/week and extended COBRA payments of \$822.63.

texpect to hear from you at your earliest convenience.

Sincerely,

Charles E. von Bargen

Exhibit A to Class Notice

Charles E. Von Bargen

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

Age at

February 9, 2001

Years of Service Termination

Weeks of Severance

\$1,538.47

Weekly Pay

16.65

40

28.30

Your #828 Severance Pay Amount: \$43,538.71



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

September 8, 2004

Charles E. von Bargen 4603 Beechknoll Lane Liberty Township, Ohio 45011

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. von Bargen,

We are in receipt of your letter dated October 7, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay and reimbursement for COBRA coverage. The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger Benefits Consultant, Employee Benefits Office of the Plan Administrator

/slb

Encl.

CC: File

ESTIMATED SEVERANCE PLAN STATEMENT POLICY 828

CHARLES E. VON BARGEN

276-56-0705

HAMILTON, OH

PREM PAPERS MILL OP

002HAOH

HIRE DATE: 09/08/80

TERMINATION DATE:

02/09/01

WEEKLY PAY:

\$1,538.47

YEARS OF SERVICE:

20.42

WEEKS OF SEVERANCE: 35.84

SEVERANCE PAY: \$55,138.77

OR, IF GREATER,

IP YEARS OF SERVICE:

IP SEVERENCE WEEKS: 42.00

IP SEVERANCE PAY:

\$64,615.74

THIS ESTIMATE WAS BASED ON THE DEMOGRAPHIC INFORMATION ABOVE AND THE WEEKS OF SEVERANCE WERE BASED ON YOUR LAST DATE OF HIRE WITH THE COMPANY. IF YOU HAVE ADDITONAL SERVICE THAT MAY BE USED IN THE SEVERANCE CALCULATION, PLEASE SEE YOUR HUMAN RESOURCES REPRESENTATIVE

JAMES D. WALCH

October 20, 2003

Sharon Barger **International Paper** 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 23.42 weeks at \$1,142.31 or \$26,752.91, however you left off another pertinent benefit that is part of the entire 828 package that I am eligible for, that being vacation pay.

I am entitled to four (4) weeks of vacation pay, \$4,569.24.

This brings the total owed to me from International Paper to:

Salary

\$26,752.91

Vacation

\$ 4,569.24

Total

fam D. Will

\$31,322.15

Sincerely,

James D. Walch

1865 Wiltshire Blvd.

Fairfield, OH 45014

Cc:

Murdock, Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. James D. Walch 1865 Wiltshire Blvd. Fairfield, OH 45014

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Walch:

We are in receipt of your letter dated 10/28/2003, in which you question your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

TOM WEISER

Page 45 of 62

October 12, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 41.94 weeks at \$1,675.00 or \$70,249.50, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to five (5) weeks of vacation pay, \$8375.00.

Also 9 months of Cobra at (\$191.25 / month medical & \$62.22 / month dental) for a total Cobra of \$ 2281.23.

This brings the total owed to me from International Paper to:

\$ 70,249.50 Salary \$ 8,375.00 Vacation \$ 2,281.23 Cobra \$ 80,905.73 Total

Sincerely,

Tom Weiser (S.S # 277-56-5708)

Murdock, Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Thomas E. Weiser 1247 Sharkey Ct. Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Weiser:

We are in receipt of your letter dated 10/16/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers. Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

RENEE WILBURN

October 15, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 28.68 weeks at \$597.12 per week or \$17,125.41, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay.

I am entitled to four (4) weeks of vacation pay, \$597.12 per week.

This brings the total owed to me from International Paper to:

Salary

\$17,125.41

Vacation

\$ 2,388.48

Total-

\$19,513.89

Sincerely,

Rence Wilburn

2354 Trenton-Oxford Rd.

Oxford, OH 45056

('(

Murdock Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Ms. Renee S. Wilburn 1855 New London Rd. Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Wilburn:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger

Benefits Consultant, Employee Benefits

Office of the Plan Administrator



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

June 11, 2004

Ms. Renee S. Wilburn 2354 Trenton-Oxford Rd. Oxford, OH 45056

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Wilburn:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

PATRICIA WILHELM

October 9, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re:

Dalesandro, et al. vs. The International Paper Company

Case No. C-1-01-109

U.S. District Court, Southern District of Ohio

Dear Ms. Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 41.66 weeks at \$703.85 or \$29,322.40, however, you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay. I am entitled to five (5) weeks of vacation pay, \$3,519.25.

This brings the total owed to me from International Paper to:

Salary \$29,322.40 Vacation \$ 3,519.25 \$32,841.65 Total

Sincerely,

Patricia Wilhelm

cc: Murdock, Goldenberg, Schneider & Groh

Patricia Wilhelm



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Ms. Patricia Ann Wilhelm 85 Beverly Drive Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Wilhelm:

We are in receipt of your letter dated 10/14/2003, in which you guestion your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

DAVID WULKER

October 21, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms. Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly, the number 11.16 weeks at \$1,025.00 or \$11,439.00. However, you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to three (3) weeks of vacation pay, \$3,075.00.

Also, 9 months of COBRA at (\$95.63 medical and \$31.11 dental per pay) for 18 pay periods or \$2,281.32.

This brings the total owed to me from International Paper to:

Salary \$11,439.00 Vacation \$3,075.00 COBRA \$2,281.32 Total \$16,795.32

Sincerely,

David Wulker

Cc:

Murdock, Goldenberg, Schneider & Groh

Makken



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. David R. Wulker 9269 Fidelis Drive Blue Ash, OH 45242

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Wulker:

We are in receipt of your letter dated 10/24/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers. Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

KENNETH A. YIZNITSKY

Kenneth A. Yiznitsky 6031 Golf Club Lane Hamilton, OH 45011 October 14, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 12.57 weeks at \$1,742.21 per week for a total of \$21,900.84. However you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay.

I am entitled to four (4) weeks of vacation pay, \$6,968.84.

This brings the total owed to me from International Paper to:

 Salary
 \$21,900.84

 Vacation
 \$6,968.84

 Total
 \$28,869.68

Sincerely,

Kenneth A. Yiznitsky

Cc:

Murdock, Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Kenneth A. Yiznitsky 6031 Golf Club Lane Indian Springs, OH 45011

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Yiznitsky:

We are in receipt of your letter dated 10/24/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers. Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

DANIEL W. ZEEK

October 10, 2003

Sharon Barger International Paper 6400 Poplar Avenue Memphis, Tennessee 38197

Dalesandro, vs International Paper Re:

Case No. C-1-01-109

US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my years of service 19.88 years and weekly pay correctly. My weeks of severance 34.76 weeks at \$1,192.31 or \$41,444.70, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

Section 7 of Policy #828 states that "An Eligible Employee will receive a lump sum payment for banked vacation, earned but unused vacation, and...". Under International Papers' policy, vacation was earned during the year prior to which it was to be taken. As such, I earned my five (5) weeks' vacation entitlement for 2001 during 2000. At the time of my termination by International paper, I had not used any of this five weeks of vacation. As such, my benefits under Policy #828 also include a lump sum payment equivalent to five (5) weeks' earnings. I am entitled to Five (5) weeks of vacation pay, \$5,961.55.

Also I should be reimbursed for all eligible Cobra payments as dictated in Policy #828 Section 4.

This brings the total owed to me from International Paper to:

Salary

\$41,444.70

Vacation

\$ 5,961.55

Total

\$47,406.25 + The total of all eligible Cobra payments.

The above figure represents benefits payable to me as of February 9, 2001. Any interest and/or penalties will be based on this figure, and added to the total due me under Policy #828. You may issue a check at your earliest convenience for the amount shown above, plus any interest and/or penalties as required by law or otherwise.

Sincerely, Name / N Zeek

Daniel W. Zeek

518 Ridgelawn Ave Hamilton, Ohio 45013

Cc: Murdock, Goldenberg, Schneider & Groh



International Place I 6400 Poplar Ave. Memphis, TN 38197 Phone 901 763 6000

May 25, 2004

Mr. Daniel W. Zeek 518 Ridgelawn Ave. Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Zeek:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, you eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially.